

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

BAY STATE GAS COMPANY

D.T.E. 05-27

ATTORNEY GENERAL'S ELEVENTH SET OF
DOCUMENT AND INFORMATION REQUESTS

The following are the ELEVENTH SET of discovery and information requests.

- AG-11-1 Please provide copies of the annual financial and operational reports that Northern Utilities has filed with its Maine and New Hampshire utilities Commissions for the years 2002, 2003, and 2004.
- AG-11-2 Referring to the Company's 2004 Annual Return to the Department, please indicate the date on which it was filed with the Department.
- AG-11-3 Referring to the Company's 2004 Annual Return to the Department and the last page of the original report – the unnumbered page, after page 80C, please indicate the reasons that the Controller did not sign the return and have it notarized. Please also provide a complete copy of the signed and notarized Return to the Department for 2004, if one was filed.
- AG-11-4 Referring to the Company's 2004 Annual Return to the Department, page R1, please indicate the reasons that the Controller did not sign this page of the return.
- AG-11-5 Referring to the Company's 2004 Annual Return to the Department, page 4, please provide the Annual Salaries for each of the Principal and Salaried Officers for 2004.

- AG-11-6 Referring to the Company's 2004 Annual Return to the Department, page 51, please itemize and quantify all costs allocated and assigned to the "Merchandising, Jobbing, and Contract Work." Please also provide all workpapers, calculations, formulas, assumptions, and supporting documentation for those allocations and assignments.
- AG-11-7 Referring to the Company's 2004 Annual Return to the Department, page 10, line 21, please itemize and quantify the "Income from Nonutility Operations."
- AG-11-8 Referring to the Company's 2004 Annual Return to the Department, page 10, line 24, please itemize and quantify the "Misc. Nonoperating Income (421) - After Taxes and Earnings of Subsidiaries."
- AG-11-9 Referring to the Company's 2004 Annual Return to the Department, page 19, please provide the workpapers, calculations, formulas, assumptions, and other supporting documentation to shown the test year and pro forma amounts of property taxes allocated and / or assigned to each of the "non-utility properties" indicated on that page.
- AG-11-10 Referring to the Company's 2004 Annual Return to the Department, page 27, line 16, please provide a complete and detailed description of the nature of the Production and Storage Regulatory Asset included in this balance. Please also indicate why Account 495 was credited during the test year in the amount of \$9.9 million and reconcile that amount with the amount for Account 495 shown on page 32, line 20 of the 2004 Annual Return.
- AG-11-11 Referring to the Company's 2004 Annual Return to the Department, page 27, line 17, please provide a complete and detailed description of the nature of the L/T Asset - Pension and the reasons that it is recorded as a deferred debit.
- AG-11-12 Referring to the Company's 2004 Annual Return to the Department, page 27, line 18, please provide a complete and detailed description of the nature of the L/T Asset Post Retirement and reasons that it is recorded as a deferred debit.
- AG-11-13 Referring to the Company's 2004 Annual Return to the Department, page 33, lines 8 to 11, please indicate the reasons that these 2003 liabilities were recorded to Account 242 during 2004, and the reasons that these balances remain at the end of 2004.
- AG-11-14 Referring to the Company's 2004 Annual Return to the Department, page 33, line 11, under Account 242, at the top of the page, please provide complete copies of the Employment agreement and noncompete agreement referred to on that line.

- AG-11-15 Referring to the Company's 2004 Annual Return to the Department, page 33, line 17, please provide a complete and detailed description of the nature of the REG Asset being transferred and why it is being transferred. Please also provide the DTE docket numbers where the Department approved the establishment of that regulatory asset.
- AG-11-16 Referring to the Company's 2004 Annual Return to the Department, page 46, line 35, please provide a complete and detailed description of the reasons for the 44 percent increase in the amount of mains and services operations expense during the last two years.
- AG-11-17 Referring to the Company's 2004 Annual Return to the Department, page 46, line 36, please provide a complete and detailed description of the reasons for the 17 percent increase in the amount meter and house regulators operations expense during the test year.
- AG-11-18 Referring to the Company's 2004 Annual Return to the Department, page 46, line 38, please provide a complete and detailed description of the reasons for the 64 percent increase in the amount of other expenses -- operations expense during the last two years.
- AG-11-19 Referring to the Company's 2004 Annual Return to the Department, page 47, line 5, please provide a complete and detailed description of the reasons for the 20 percent increase in the amount of Customer Records and Collections expense during the last two years.
- AG-11-20 Referring to the Company's 2004 Annual Return to the Department, page 46, line 12, please provide a complete and detailed description of the reasons for the 382 percent increase in the amount demonstrating and selling expense during the test year.
- AG-11-21 Referring to the Company's 2003 Annual Return to the Department, page 49, line 6, please itemize and quantify the "Other" Taxes during 2003, provide a complete and detailed description of the nature of those taxes and the reasons they were negative for that year.
- AG-11-22 Referring to the Company's 2004 Annual Return to the Department, page 49, lines 6 and 14, please itemize and quantify the "Other" Taxes, provide a complete and detailed description of the nature of those taxes and the reasons that they are all assigned to gas business expense during 2004.
- DATED: May 27, 2005.